



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PLAIN MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 15
PLAIN, WI 53577

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PLAIN MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 15
PLAIN, WI 53577**When was utility organized?** 1/1/1914**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID WARNKE**Title:** CLERK-TREASURER**Office Address:**1015 CEDAR STREET
P.O. BOX 15
PLAIN, WI 53577**Telephone:** (608) 546 - 2047**Fax Number:** (608) 546 - 2090**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR TERRENCE T. DRONE CPA**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK & CO., INC.229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: MR WARREN WILSON**Title:** CHAIRMAN**Office Address:**1015 CEDAR STREET
P.O. BOX 15
PLAIN, WI 53577**Telephone:** (608) 546 - 2047**Fax Number:** (608) 546 - 2090**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR TERRENCE T. DRONE CPA**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK & CO., INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com**Date of most recent audit report:** 1/28/2000**Period covered by most recent audit:** 1/1/1999 TO 12/31/1999

Names and titles of utility management including manager or superintendent:

Name: MR NICK RUHLAND**Title:** UTILITY SUPERINTENDENT**Office Address:**1015 CEDAR STREET
P.O. BOX 15
PLAIN, WI 53577**Telephone:** (608) 546 - 2047**Fax Number:** (608) 546 - 2090**E-mail Address:**

Name of utility commission/committee: Utility Committee

Names of members of utility commission/committee:

MR RAY ELLENBOLT, TRUSTEE

MR BOB NEUHEISEL, CITIZEN

MR WARREN WILSON, CHAIRMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	99,093	96,573	1
Operating Expenses:			
Operation and Maintenance Expense (401)	37,451	34,114	2
Depreciation Expense (403)	14,943	14,839	3
Amortization Expense (404)	0	0	4
Taxes (408)	18,546	18,515	5
Total Operating Expenses	70,940	67,468	
Net Operating Income	28,153	29,105	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	28,153	29,105	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	9,543	3,621	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	9,543	3,621	
Total Income	37,696	32,726	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	37,696	32,726	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,396	3,445	13
Amortization of Debt Discount and Expense (428)	322	462	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	2,718	3,907	
Net Income	34,978	28,819	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	281,541	251,150	19
Balance Transferred from Income (433)	34,978	28,819	20
Miscellaneous Credits to Surplus (434)	1,151	1,572	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	317,670	281,541	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	9,543	4
Total (Acct. 419):	9,543	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TIF TRANSFER	1,151	8
Total (Acct. 434):	1,151	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	99,093	0	0	0	99,093	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	99,093	0	0	0	99,093	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	759,934	759,075	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	200,576	185,642	2
Net Utility Plant	559,358	573,433	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	173,346	126,847	7
Total Other Property and Investments	173,346	126,847	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	12,900	18,803	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,158	11,979	11
Other Accounts Receivable (143)	400	400	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	4,715	4,715	15
Prepayments (165)	186	122	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	30,359	36,019	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,015	2,337	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	3,391	6,783	20
Total Deferred Debits	5,406	9,120	
Total Assets and Other Debits	768,469	745,419	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	297,906	287,245	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	317,670	281,541	23
Total Proprietary Capital	615,576	568,786	
LONG-TERM DEBT			
Bonds (221)	50,980	76,471	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	50,980	76,471	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,641	1,933	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	739	1,096	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	4,380	3,029	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	97,533	97,133	38
Total Liabilities and Other Credits	768,469	745,419	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	759,934	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	759,934	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	200,576	0	0	0	9
Total Accumulated Provision	200,576	0	0	0	
Net Utility Plant	559,358	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	185,642				185,642	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,943				14,943	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	243				243	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	15,186	0	0	0	15,186	13
Debits during year						14
Book cost of plant retired	252				252	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	252	0	0	0	252	19
Balance End of Year	200,576	0	0	0	200,576	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,715	4,715	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	4,715	4,715	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 Mortgage Revenue Bonds	322	428	2,015	1
Total			2,015	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	287,245	1
Changes during year (explain):		
TIF PAYMENT ON WELL NOTE	10,661	2
Balance end of year	297,906	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	09/01/1998	09/01/2002	4.00%	50,980	1
Total Bonds (Account 221):				50,980	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	18,546	2
Charged electric department expense		3
Charged sewer department expense	120	4
Other (explain):		
NONE		5
Total Accruals and other credits	18,666	
Taxes paid during year:		
County, state and local taxes	17,618	6
Social Security taxes	928	7
PSC Remainder Assessment	120	8
Other (explain):		
NONE		9
Total payments and other debits	18,666	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Mortgage Revenue Bonds Issued 9/1/1998	1,096	2,396	2,753	739	2
Subtotal	1,096	2,396	2,753	739	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	1,096	2,396	2,753	739	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	97,133	0	0	0	0	97,133	1
Add credits during year:							
For Services	400					400	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	97,533	0	0	0	0	97,533	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE FUNDS	173,346	3
Total (Acct. 125):	173,346	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,158	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,158	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	400	11
Total (Acct. 143):	400	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	186	13
Total (Acct. 165):	186	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WELL #2 PUMP REPAIRS PER PSC AUTHORIZATION 1/13/2000	3,391	15
Total (Acct. 183):	3,391	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	759,504	0	0	0	759,504	1
Materials and Supplies	4,715	0	0	0	4,715	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	193,109	0	0	0	193,109	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	97,333	0	0	0	97,333	6
Other (specify):					0	7
Average Net Rate Base	473,777	0	0	0	473,777	
Net Operating Income	28,153	0	0	0	28,153	8
Net Operating Income as a percent of						
Average Net Rate Base	5.94%	N/A	N/A	N/A	5.94%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	292,575	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	299,605	3
Other (Specify):		4
Total Average Proprietary Capital	592,180	
Net Income		
Net Income	34,978	5
Percent Return on Proprietary Capital	5.91%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-17)

The \$400 credit to Contributions in Aid of Construction was payment from a customer to put a water service in use. The utility had paid for the service in previous years and the service was not put in to use until 2000 when a new home was built on the lot.

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Village of Plain
Plain, Wisconsin 53577

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Plain Water Utility as of December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Village of Plain and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 14, 2001

Mr. David Warnke, Clerk-Treasurer
Plain Municipal Water Utility
1015 Cedar Street
P.O. Box 15
Plain, WI 53577-0015

2000 Analytical Review DWCCA-4680-PJL

Dear Mr. Warnke:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tm:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	98,400	1
Total Sales of Water	98,400	
Other Operating Revenues		
Forfeited Discounts (470)	72	2
Other Water Revenues (474)	621	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	693	
Total Operating Revenues	99,093	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	22,345	5
General Operating Expenses (680-690)	15,106	6
Total Operation and Maintenance Expenses	37,451	
Other Operating Expenses		
Depreciation Expense (403)	14,943	7
Amortization Expense (404)		8
Taxes (408)	18,546	9
Total Other Operating Expenses	33,489	
Total Operating Expenses	70,940	
NET OPERATING INCOME	28,153	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	281	15,832	37,701	4
Commercial	47	5,012	10,680	5
Industrial				6
Total Metered Sales to General Customers (461)	328	20,844	48,381	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		42,284	8
Other Sales to Public Authorities (464)	7	4,919	7,735	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	336	25,763	98,400	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	42,284	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	42,284	
Forfeited Discounts (470):		
Customer late payment charges	72	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	72	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	311	7
Other (specify):		
MISCELLANEOUS	310	8
Total Other Water Revenues (474)	621	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	4,760	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,702	3
Chemicals (630)		4
Supplies and Expenses (640)	2,544	5
Repairs of Water Plant (650)	8,480	6
Transportation Expenses (660)	3,859	7
Total Plant Operation and Maintenance Expenses	22,345	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,375	8
Office Supplies and Expenses (681)	2,054	9
Outside Services Employed (682)	2,850	10
Insurance Expense (684)	674	11
Employees Pensions and Benefits (686)	2,153	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	15,106	
Total Operation and Maintenance Expenses	37,451	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		17,618	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		120	2
Net property tax equivalent		17,498	
Social Security		928	3
PSC Remainder Assessment		120	4
Other (specify): NONE			5
Total tax expense		18,546	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210790				3
County tax rate	mills		4.399390				4
Local tax rate	mills		8.205800				5
School tax rate	mills		9.555180				6
Voc. school tax rate	mills		1.545940				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.917100				10
Less: state credit	mills		1.367150				11
Net tax rate	mills		22.549950				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.205800				14
Combined School Tax Rate	mills		11.101120				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.306920				17
Total Tax Rate	mills		23.917100				18
Ratio of Local and School Tax to Total	dec.		0.807243				19
Total tax net of state credit	mills		22.549950				20
Net Local and School Tax Rate	mills		18.203297				21
Utility Plant, Jan. 1	\$	759,076	759,076				22
Materials & Supplies	\$	4,715	4,715				23
Subtotal	\$	763,791	763,791				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	763,791	763,791				26
Assessment Ratio	dec.		0.948808				27
Assessed Value	\$	724,691	724,691				28
Net Local & School Rate	mills		18.203297				29
Tax Equiv. Computed for Current Year	\$	13,192	13,192				30
Tax Equivalent per 1994 PSC Report	\$	17,618					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	17,618					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	57,043		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	57,193	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	27,209		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	38,238		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,564		20
Total Pumping Plant	67,011	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,278	1,111	23
Total Water Treatment Plant	1,278	1,111	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			57,043	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	57,193	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			27,209	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			38,238	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,564	20
Total Pumping Plant	0	0	67,011	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,389	23
Total Water Treatment Plant	0	0	2,389	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	273,514		26
Transmission and Distribution Mains (343)	245,010		27
Fire Mains (344)	0		28
Services (345)	57,979		29
Meters (346)	13,894		30
Hydrants (348)	38,189		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	628,786	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,645		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,162		38
Other Tangible Property (390)	0		39
Total General Plant	4,807	0	
Total utility plant in service directly assignable	759,075	1,111	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	759,075	1,111	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			273,514 26
Transmission and Distribution Mains (343)			245,010 27
Fire Mains (344)			0 28
Services (345)			57,979 29
Meters (346)	252		13,642 30
Hydrants (348)			38,189 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	252	0	628,534
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,645 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,162 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	4,807
Total utility plant in service directly assignable	252	0	759,934
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	252	0	759,934

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,173	2,173	1
February			2,231	2,231	2
March			2,401	2,401	3
April			2,432	2,432	4
May			2,943	2,943	5
June			2,924	2,924	6
July			3,196	3,196	7
August			3,186	3,186	8
September			2,802	2,802	9
October			2,768	2,768	10
November			2,693	2,693	11
December			2,843	2,843	12
Total for year	0	0	32,592	32,592	
Less: Measured or estimated water used in main flushing and water treatment during year				615	13
Less: Other utility use				301	14
Other utility use explanation:					15
OTHER UTILITY USE INCLUDES COLD WEATHER CREDITS, AND MAIN BREAKS.					
Water pumped into distribution system				31,676	16
Less: Water sold				25,763	17
Losses and unaccounted for				5,913	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				202	21
Date of maximum: 12/4/2000					22
Cause of maximum:					23
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				41	24
Date of minimum: 3/28/2000					25
Total KWH used for pumping for the year				35,787	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL # 2	#2	400	10	720,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	NEW WELL	OLD WELL		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	JOHNSON		5
Year Installed	1980	1972		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	500		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	GENERAL ELECTRIC		10
Year Installed	1980	1972		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	25		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1991		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	192		6
Total capacity in gallons	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.6000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	371	0	0	0	371	1
M	D	4.000	2,565	0	0	0	2,565	2
M	D	6.000	19,453	0	0	0	19,453	3
M	D	8.000	9,500	0	0	0	9,500	4
M	D	10.000	478	0	0	0	478	5
Total Within Municipality			32,367	0	0	0	32,367	
Total Utility			32,367	0	0	0	32,367	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	203	0	0	0	203		1
M	1.000	159	0	0	0	159	40	2
M	1.500	5	0	0	0	5		3
M	2.000	11	0	0	0	11		4
M	3.000	1	0	0	0	1		5
M	4.000	4	0	0	0	4		6
M	6.000	1	0	0	0	1		7
Total Utility		384	0	0	0	384	40	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	316	0	6	0	310	9	1
1.000	53	0	1	0	52	4	2
1.250	5	0	0	0	5	0	3
1.500	6	0	0	0	6	0	4
2.000	3	0	0	0	3	0	5
3.000	1	0	0	0	1	0	6
Total:	384	0	7	0	377	13	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	246	32	0	2	0	30	310	1
1.000	40	9	0	3	0	0	52	2
1.250	0	3	0	1	0	1	5	3
1.500	0	4	0	1	0	1	6	4
2.000	0	2	0	1	0	0	3	5
3.000	0	0	0	1	0	0	1	6
Total:	286	50	0	9	0	32	377	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	56				56	2
Total Fire Hydrants	56	0	0	0	56	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	56
Number of distribution system valves end of year:	73
Number of distribution valves operated during year:	73

WATER OPERATING SECTION FOOTNOTES

NONE